IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITON NO.6099 OF 2005

M/s.Teksons Ltd. ..Petitioner.

V/s.

Union of India & Ors. ..Respondents.

Mr.Prakash Shah with Raichandani i/b.M/s.PDS Legal for petitioner.

S.M.Shah with Mrs.Neeta Masurkar for respondents.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 28TH SEPTEMBER, 2005.

P.C. :-

. Heard the learned counsel for rival parties. Mr.Prakash Shah, learned counsel appearing for the petitioner submits that the CESTAT has delivered the Judgment practically after 8 months from the date of re-hearing of the appeal. Consequently, all the contentions raised by the petitioner before the Tribunal do not find place. He relied upon the Judgment of this Court in the case of **Devang Rasiklal Vora V/s. Union of India** reported in **2003 (158) E.L.T.30 (Bom.)** and submits that the impugned order be set aside and the matter be remanded back to the Tribunal for consideration afresh denova.

2. Shri.S.M.Shah appearing for the Revenue

contends that the petition is not maintainable since the appeal is provided against the impugned appeal to the Apex Court.

3. The learned counsel for the petitioner did not raise any contention with regard to the valuation of the goods. In that view of the matter, in our opinion, the preliminary objection raised by the Revenue is unsustainable.

4. Having heard parties, it is not in dispute that after the re- hearing, the Tribunal passed the impugned order after 8 months, which is clearly in breach of law laid down by this Court in the case of Devang Vora (supra) and the guidelines issued by the President of the Tribunal following this Judgment. In that view of the matter, the impugned order is set aside being in breach of the law laid down by this Court. The matter is remanded back for consideration afresh following the principles of natural justice.

5. We hope that the Tribunal will dispose of the matter as expeditiously as possible and at any rate within 8 weeks from the date of receipt of this order.

6. Petition, accordingly, stands disposed. Rule is made absolute in the above terms with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)